

SAMPLE C

**RESOLUTION FOR PAYING AND REPORTING THE VALUE OF
EMPLOYER PAID MEMBER CONTRIBUTIONS**

WHEREAS, the governing body of the _____(Name of Agency)_____ has the authority to implement Government Code Section 20636(c) (4) pursuant to Section 20691;

WHEREAS, the governing body of the _____(Name of Agency)_____ has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer, and reported as additional compensation;

WHEREAS, one of the steps in the procedures to implement Section 20691 is the adoption by the governing body of the _____(Name of Agency)_____ of a Resolution to commence paying and reporting the value of said Employer Paid Member Contributions (EPMC);

WHEREAS, the governing body of the _____(Name of Agency)_____ has identified the following conditions for the purpose of its election to pay EPMC;*

- **This benefit shall apply to all employees of _____(Membership Category)____OR____(Group or Class)_____.**
- **This benefit shall consist of paying _____(Percent)_____ of the normal contributions as EPMC, and reporting the same percent (value) of compensation earnable** {excluding Government Code Section 20636(c)(4)} as additional compensation.**
- **The effective date of this Resolution shall be ____ (Date)_____.**

NOW, THEREFORE, BE IT RESOLVED that the governing body of the _____(Name of Agency)_____ elects to pay and report the value of EPMC, as set forth above.

BY

(Name of Official)

(Title of Official)

(Date adopted and approved)

*Note: Effective October 22, 1999, the governing body of a public agency may elect a time-in-grade Exception for any of the groups or classes of employees on whose behalf it has elected to pay and report EPMC ([see Sample D Resolution](#)).

**Note: Payment of EPMC and reporting the value of EPMC on compensation earnable is on pay rate and special compensation except special compensation delineated in Government Code Section 20636(c) (4) which is the monetary value of EPMC on compensation earnable.